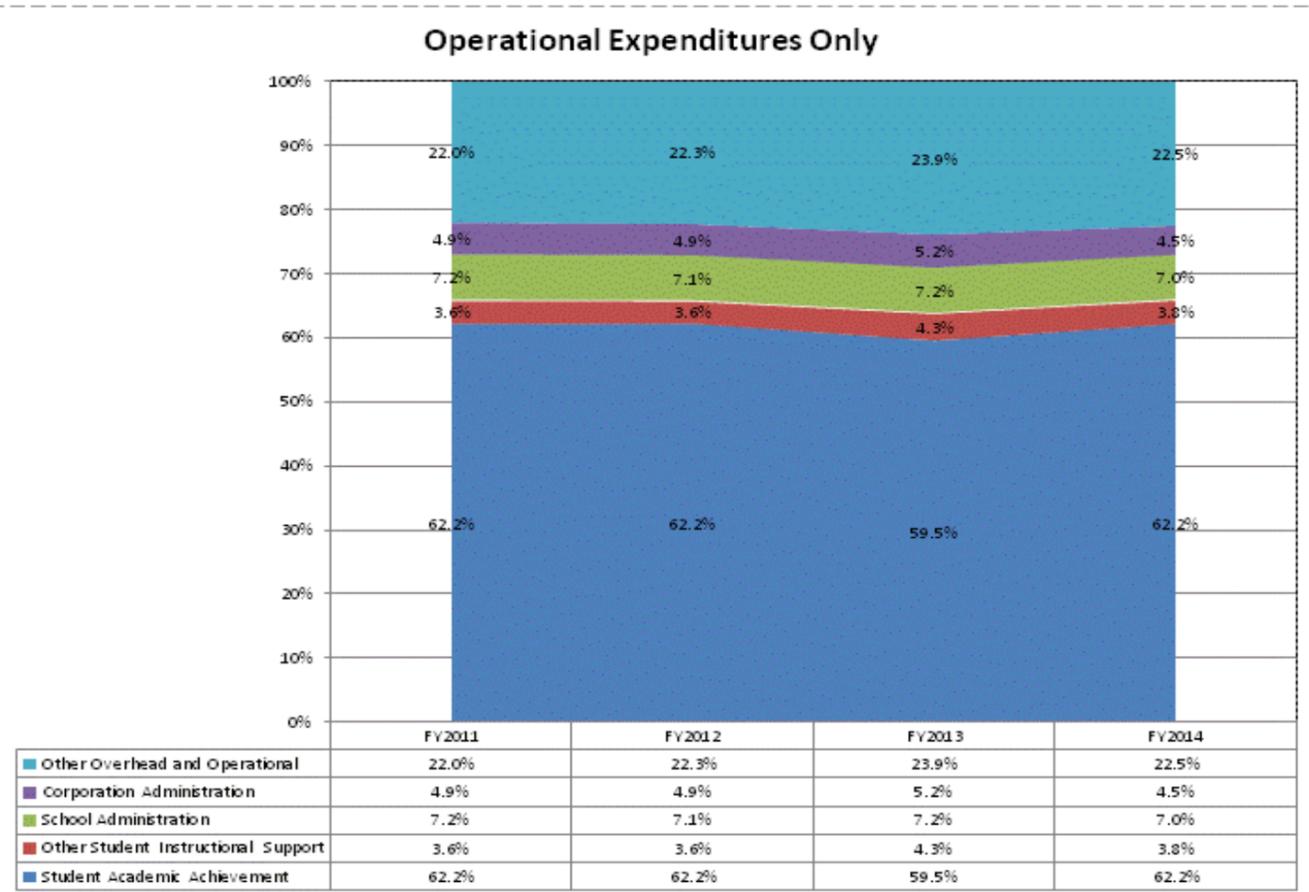
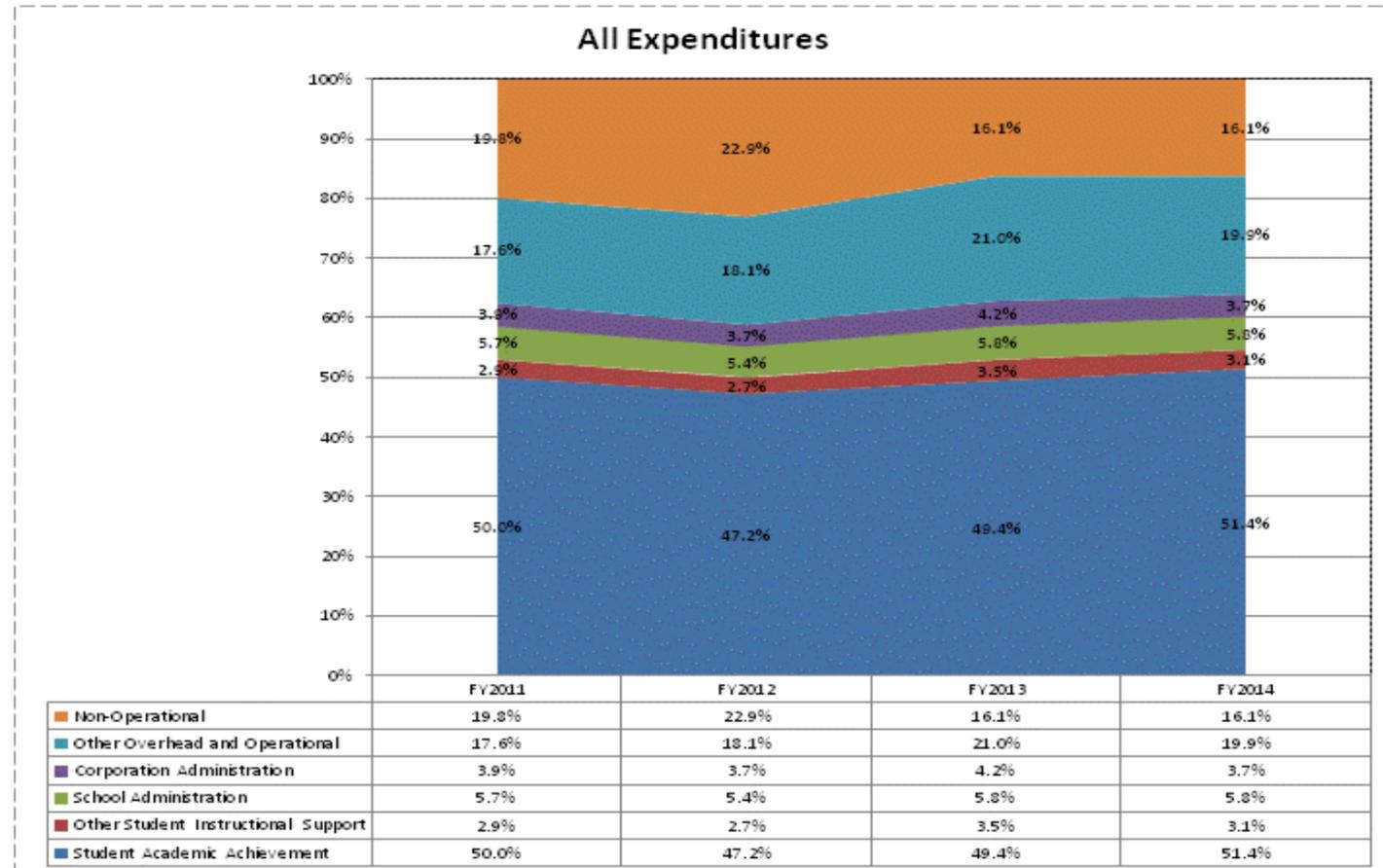


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Blue River Valley Schools (3405)

Blue River Valley Schools (3405)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$3,527,271	55.4%	\$3,823,851	51.5%	\$3,393,999	49.4%	\$3,586,586	51.4%
Student Instructional Support	\$547,534	8.6%	\$670,751	9.0%	\$636,639	9.3%	\$619,973	8.9%
Overhead and Operational Nonoperational	\$1,559,302	24.5%	\$1,658,637	22.3%	\$1,726,946	25.2%	\$1,644,227	23.6%
Nonoperational	\$738,226	11.6%	\$1,272,313	17.1%	\$1,107,852	16.1%	\$1,124,721	16.1%
Grand Total	\$6,372,332		\$7,425,553		\$6,865,437		\$6,975,507	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	63.9%	60.5%	58.7%	60.3%



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Blue River Valley Schools (3405)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$28,041	\$30,373	\$26,549	N/A	-5%	-13%
11050 Regular Programs; Full Day Kindergarten	\$0	\$154,042	\$121,932	\$150,264	N/A	-2%	23%
11100 Regular Programs; Elementary	\$1,127,127	\$1,310,386	\$1,194,337	\$1,252,848	11%	-4%	5%
11300 Regular Programs; High School	\$1,003,198	\$1,344,976	\$1,064,733	\$1,082,312	8%	-20%	2%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$9,000	\$19,318	\$15,809	\$17,397	93%	-10%	10%
11410 Vocational Education; Agriculture A	\$37,716	\$50,331	\$48,722	\$41,210	9%	-18%	-15%
11450 Vocational Education; Consumer and Homemaking	\$45,390	\$69,550	\$73,489	\$90,157	99%	30%	23%
11470 Vocational Education; Business Education	\$54,579	\$72,529	\$69,966	\$77,381	42%	7%	11%
11520 Vocational Education; Area School Participation	\$21,177	\$39,757	\$73,928	\$108,350	412%	173%	47%
11630 Regular Programs; Alternative Education Programs; High School	\$2,532	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$7,958	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$27,330	\$24,917	\$24,939	N/A	-9%	0%
12210 Mental Disabilities; Mild Mental Disabilities	\$81,644	\$53,750	\$133,353	\$146,238	79%	172%	10%
12220 Mental Disabilities; Moderate Mental Disabilities	\$13,619	\$78,222	\$0	\$0	-100%	-100%	N/A
12310 Physical Impairment; Orthopedic Impairment	\$11,220	\$0	\$33	\$0	-100%	N/A	-100%
12330 Physical Impairment; Visual Impairment	\$0	\$10,753	\$23,976	\$21,773	N/A	102%	-9%
12340 Physical Impairment; Hearing Impairment	\$41,193	\$48,623	\$55,701	\$55,456	35%	14%	0%
12350 Physical Impairment; Homebound	\$2,889	\$4,044	\$1,009	\$610	-79%	-85%	-40%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$0	\$1,831	N/A	N/A	N/A
12520 Culturally Different; Compensatory	\$561	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$100,889	\$111,630	\$202,618	\$136,437	35%	22%	-33%
12710 Equal Opportunity At Risk	\$48,595	\$64,193	\$43,436	\$37,184	-23%	-42%	-14%
12810 Special Education Preschool	\$39,540	\$21,190	\$22,879	\$21,519	-46%	2%	-6%
12900 Other Special Programs	\$0	\$7,727	\$0	\$212	N/A	-97%	N/A
14100 Summer School Programs; Elementary	\$0	\$0	\$0	\$1,637	N/A	N/A	N/A
14300 Summer School Programs; High School	\$13,946	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$5,014	\$4,672	\$6,484	\$6,763	35%	45%	4%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$27	\$0	\$0	\$0	-100%	N/A	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$0	\$10,000	\$0	\$0	N/A	-100%	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$1,924	\$1,231	\$0	\$0	-100%	-100%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$10,625	\$16,997	\$1,297	\$37,146	250%	119%	> 500%
22130 Improvement of Instruction; Instructional Staff Training	\$3,314	\$8,558	\$6,743	\$1,915	-42%	-78%	-72%
22220 Library/Media Services; School Library	\$89,161	\$136,968	\$67,181	\$79,026	-11%	-42%	18%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$66,810	\$77,510	\$116,470	N/A	74%	50%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$1,544	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$1,687	\$0	\$0	\$0	-100%	N/A	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$6,000	\$0	\$0	N/A	-100%	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$983	\$2,375	N/A	N/A	142%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$14,661	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$63,951	\$55,596	\$32,591	\$31,086	-51%	-44%	-5%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$410	\$628	\$0	\$1,297	216%	107%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$179,077	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$3,017,962	\$3,823,851	\$3,393,999	\$3,586,586	19%	-6%	6%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$43,017	\$79,992	\$78,373	\$73,146	70%	-9%	-7%
21250 Guidance Services; Records Maintenance	\$0	\$0	\$35,264	\$21,937	N/A	N/A	-38%
21340 Health Services; Nurse Services	\$20,589	\$37,942	\$38,080	\$39,810	93%	5%	5%

School Corporation Expenditures by Expenditure Type
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Blue River Valley Schools (3405)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21390 Health Services; Other Health Services	\$485	\$568	\$880	\$616	27%	9%	-30%
21420 Psychological Testing	\$7,375	\$6,500	\$9,310	\$12,102	64%	86%	30%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$12,713	\$7,166	\$5,541	N/A	-56%	-23%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$3,965	\$6,923	\$4,307	N/A	9%	-38%
21810 Special Education Administration; Service Area Direction	\$37,955	\$59,820	\$61,739	\$59,636	57%	0%	-3%
21890 Special Education Administration; Other Special Education Administration	\$6,271	\$0	\$0	\$0	-100%	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$0	\$650	\$0	\$0	N/A	-100%	N/A
24100 Office of The Principal	\$344,058	\$468,602	\$398,907	\$402,879	17%	-14%	1%
Student Instructional Support Total	\$459,750	\$670,751	\$636,639	\$619,973	35%	-8%	-3%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$21,003	\$12,111	\$10,765	\$10,765	-49%	-11%	0%
23120 Board of Education; Service Area Assistants	\$39,699	\$28,375	\$0	\$0	-100%	-100%	N/A
23150 Board of Education; Legal Services	\$6,000	\$14,904	\$4,001	\$3,893	-35%	-74%	-3%
23160 Board of Education; Promotion Expenses	\$3,865	\$1,220	\$2,178	\$1,941	-50%	59%	-11%
23190 Board of Education; Other Governing Body Services	\$12,746	\$14,555	\$13,619	\$10,650	-16%	-27%	-22%
23210 Executive Administration; Office of The Superintendent	\$138,173	\$182,186	\$189,420	\$169,923	23%	-7%	-10%
23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$0	N/A	N/A	N/A
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$71	\$836	\$98	N/A	37%	-88%
23290 Executive Administration; Other Executive Administration Services	\$6,486	\$2,466	\$0	\$0	-100%	-100%	N/A
25160 Fiscal Services; Financial Accounting	\$0	\$26,654	\$58,321	\$58,162	N/A	118%	0%
25191 Other Fiscal Services; Refund of Revenue	\$2,895	\$3,712	\$2,907	\$1,630	-44%	-56%	-44%
25196 Other Fiscal Services; Cash Change	\$181	\$226	\$1,074	\$569	214%	152%	-47%
25300 Printing, Publishing, and Duplicating Services	\$0	\$1,000	\$0	\$0	N/A	-100%	N/A
25750 Personnel Services; Health Services	\$0	\$3,758	\$5,479	\$1,927	N/A	-49%	-65%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$431,075	\$500,216	\$476,461	\$468,343	9%	-6%	-2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,020	\$0	\$249	\$369	-64%	N/A	48%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$78,374	\$83,420	\$144,843	\$127,183	62%	52%	-12%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$220	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$3,009	\$0	\$0	\$2,775	-8%	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$122,415	\$55,411	\$41,530	\$57,151	-53%	3%	38%
27010 Student Transportation; Service Area Direction	\$67,372	\$120,360	\$121,257	\$104,755	55%	-13%	-14%
27100 Student Transportation; Vehicle Operation	\$101,881	\$149,370	\$152,850	\$151,595	49%	1%	-1%
27200 Student Transportation; Monitoring Services	\$1,279	\$301	\$14,281	\$1,313	3%	336%	-91%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$74,749	\$128,881	\$89,227	\$81,731	9%	-37%	-8%
27400 Student Transportation; Purchase of School Buses	\$56,063	\$0	\$83,777	\$84,023	50%	N/A	0%
27500 Student Transportation; Insurance on Buses	\$2,881	\$9,531	\$6,554	\$12,754	343%	34%	95%
27600 Student Transportation; Insurance on Pupils	\$242	\$0	\$0	\$0	-100%	N/A	N/A
27700 Student Transportation; Contracted Transportation Services	\$33,864	\$35,293	\$0	\$0	-100%	-100%	N/A
27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$4,761	\$6,427	N/A	N/A	35%
27910 Student Transportation; Bus Driver Training	\$927	\$1,642	\$1,371	\$1,924	108%	17%	40%
31200 Food Services Operations; Food Preparation and Dispensing	\$94,254	\$115,290	\$120,308	\$129,554	37%	12%	8%
31400 Food Services Operations; Food Purchases	\$127,759	\$166,623	\$180,112	\$153,218	20%	-8%	-15%
31900 Other Food Services	\$1,030	\$1,059	\$765	\$1,556	51%	47%	103%
Overhead and Operational Total	\$1,429,463	\$1,658,637	\$1,726,946	\$1,644,227	15%	-1%	-5%
Nonoperational							
33200 Community Recreation	\$600	\$587	\$652	\$4,563	> 500%	> 500%	> 500%
33400 Athletic Coaches	\$63,095	\$71,517	\$73,234	\$71,538	13%	0%	-2%
33990 Other Community Services; Other	\$724	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$15,472	\$0	\$8,800	N/A	-43%	N/A

School Corporation Expenditures by Expenditure Type
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Blue River Valley Schools (3405)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$895	\$0	\$0	\$2,987	234%	N/A	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$65,855	\$260,787	\$77,109	\$38,462	-42%	-85%	-50%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$7,000	\$8,005	\$5,787	\$8,367	20%	5%	45%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$24,039	\$15,609	\$17,923	\$15,343	-36%	-2%	-14%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$77,415	\$21,161	\$30,583	\$1,583	-98%	-93%	-95%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$79,307	\$68,649	\$80,565	\$131,077	65%	91%	63%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$19,929	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$372,000	\$328,731	\$610,000	\$645,000	73%	96%	6%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$468,269	\$212,000	\$197,000	N/A	-58%	-7%
54100 Veterans' Memorial Fund; Principal	\$0	\$13,356	\$0	\$0	N/A	-100%	N/A
54150 Veterans' Memorial Fund; Interest	\$0	\$170	\$0	\$0	N/A	-100%	N/A
54200 Common School Fund; Principal	\$15,224	\$0	\$0	\$0	-100%	N/A	N/A
Nonoperational Total	\$726,082	\$1,272,313	\$1,107,852	\$1,124,721	55%	-12%	2%
Prorated By Fund							
26491 2007 Account Code - PERF	\$66,035	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$271,335	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$10,253	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$342,801	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$2,866	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$45,785	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$739,075	\$0	\$0	\$0	N/A	N/A	N/A